

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2026-002

June 17, 2026

**Subject:** Chief Counsel Signature Block

**Cancel Date:** Until further notice

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The purpose of this Notice is to advise all Chief Counsel employees of a necessary modification to the signature block on all documents signed and filed with the United States Tax Court, correspondence sent to the Department of Justice and other recipients, and other documents prepared on behalf of the Chief Counsel, effective Immediately. This Notice supersedes Chief Counsel Notice 2025-006, Chief Counsel Signature Block (July 17, 2025).

## Background

Kenneth J. Kies assumed the position of Acting Chief Counsel in July of 2025. By operation of the Vacancies Reform Act of 1998 (5 U.S.C. § 3345, et seq.), Mr. Kies' tenure as Acting Chief Counsel expired as of June 17, 2026. In addition, under the Vacancies Reform Act, no one may serve as Acting Chief Counsel until a nominee for the position of Chief Counsel has been named by the President. Therefore, effective immediately, and until a nominee for Chief Counsel is named by the President, there will be no Acting Chief Counsel for the Internal Revenue Service.

## Chief Counsel Signature Block

### Tax Court Proceedings

I.R.C. § 7452 provides that the Commissioner shall be represented by the Chief Counsel for the Internal Revenue Service or his delegate in proceedings in the United States Tax Court. The Deputy Chief Counsel (Operations) maintains jurisdiction over issues arising in litigation nationwide. CCDM 30.3.2.1.1.1. Accordingly, until further notice, the following signature block should be used on all documents to be filed with the Tax Court that are signed and dated on or after June 17, 2026:

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Distribute to:	Tax Litigation staff	Tax Litigation staff & Support personnel
	X All Personnel	X Electronic Reading Room
Filename:	CC-2026-002	File copy in: CC:FM:PFD

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AUDREY M. MORRIS  
Deputy Chief Counsel (Operations)  
Internal Revenue Service

By: \_\_\_\_\_

ATTORNEY NAME  
Attorney  
Tax Court Bar No. AA0000  
Street Address  
City, State 00000  
Telephone: (000) 000-0000  
[Attorney.Name@irsounsel.treas.gov](mailto:Attorney.Name@irsounsel.treas.gov)

If a Tax Court document has been signed by a petitioner or petitioner's representative (e.g., stipulated decision, stipulation of facts, or joint motion), but has not been sent to or e-filed with the Tax Court before June 17, 2026, the document need not be re-executed. Local counsel should advise local Appeals offices of the need for the new signature block in decision documents that will be signed and dated after June 17, 2026.

Correspondence to the Department of Justice Tax Branch and Other Documents

Letters to the Department of Justice Tax Branch, such as those recommending appeal, correspondence to other recipients such as responses to Congressional inquiries, and other documents prepared on behalf of the Chief Counsel, should be prepared using the signature block of the Deputy Chief Counsel with supervisory jurisdiction over the office originating the correspondence.

The Deputy Chief Counsel (Technical) supervises the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions & Products), the Associate Chief Counsel (Income Tax Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Energy, Credits, and Excise Tax), the Associate Chief Counsel (Passthroughs, Trusts and Estates), and the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). Until further notice, the following signature block should be used on all correspondence originating from these offices:

WILLIAM M. PAUL  
Deputy Chief Counsel (Technical)  
Internal Revenue Service

By: \_\_\_\_\_

MANAGER NAME  
Manager Title

The Deputy Chief Counsel (Operations) supervises the Division Counsel (Litigation and Advisory), the Division Counsel (Tax Exempt & Government Entities), the Division Counsel/Associate Chief Counsel (Criminal Tax), the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate), the Associate Chief Counsel (Finance and Management), the Associate Chief Counsel (General Legal Services), the Division Counsel (Taxpayer Services), and the Associate Chief Counsel (Procedure & Administration). Until further notice, the following signature block should be used on all correspondence originating from these offices:

AUDREY M. MORRIS  
Deputy Chief Counsel (Operations)  
Internal Revenue Service

By: \_\_\_\_\_  
MANAGER NAME  
Manager Title

If you have any questions regarding the matters discussed in this Notice, please contact the Office of the Associate Chief Counsel (Procedure & Administration) at (202) 317-3400.

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Paul T. Butler  
Associate Chief Counsel  
(Procedure & Administration)

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